

# HOUSE BILL No. 1371

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-26-1.

**Synopsis:** Property tax refunds. Eliminates the requirement that a property tax refund claim must be filed within three years after the taxes were first due.

**Effective:** Upon passage.

---

---

## Whetstone, Thompson

---

---

January 11, 2001, read first time and referred to Committee on Ways and Means.

---

---

C  
o  
p  
y



First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

## HOUSE BILL No. 1371

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-1.1-26-1 IS AMENDED TO READ AS  
2       FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. A person, or his  
3       heirs, personal representative, or successors, may file a claim for the  
4       refund of all or a portion of a tax installment which he has paid.  
5       However, the claim must be:

6           (1) filed with the auditor of the county in which the taxes were  
7           originally paid;

8           ~~(2) filed within three (3) years after the taxes were first due;~~

9           ~~(3) (2)~~ filed on the form prescribed by the state board of accounts  
10          and approved by the state board of tax commissioners; and

11          ~~(4) (3)~~ based upon one (1) of the following grounds:

12           ~~(i) (A)~~ Taxes on the same property have been assessed and  
13           paid more than once for the same year.

14           ~~(ii) (B)~~ The taxes, as a matter of law, were illegal.

15           ~~(iii) (C)~~ There was a mathematical error either in the  
16           computation of the assessment upon which the taxes were  
17           based or in the computation of the taxes.



1       SECTION 2. [EFFECTIVE UPON PASSAGE] (a) **This SECTION**  
2       **applies to refund claims filed under IC 6-1.1-26-1, as amended by**  
3       **this act, after the effective date of this act.**  
4       **(b) This SECTION expires January 1, 2002.**  
5       SECTION 3. **An emergency is declared for this act.**

C  
o  
p  
y

